URGENT and CONFIDENTIAL

Potential Legal and Reputational Risks Due to TAQA Morocco's Alleged Violations of Moroccan Labor Code, Immigrations Laws and Ethical Standards.

Distinguished Members of the Board of Directors of TAQA Group, in view of the seriousness and persistent irregularity of the events that recently occurred to my detriment, I feel it is my duty to inform you of the situation with the utmost transparency and urgency.

I, the undersigned **Leonardo Prola**, on **02/28/2025**, signed a contract for the position of **IT and Digital Director** at **TAQA Morocco**, a company controlled by you.

My contract was signed after notifying **TAQA Morocco** about the timing of my actual availability, which could only have been effective from **02/06/2025**.

This date was chosen because:

- the months of March and April would be devoted to completing previous responsibilities;
- the month of May was for organizing the relocation, selling my home in Italy and handling all the related bureaucratic, legal and administrative paperwork.

The logistical part was entrusted to the company [redacted], in the person of [redacted], who was in charge of booking the trip, organizing the move to Casablanca and finding suitable accommodation.

[redacted] has operated in continuous contact with TAQA Morocco, as evidenced by official correspondence, including the transmission of my contract.

On **09/05/2025**, I formally requested a copy of my approved contract or at least a receipt of its filing with the Ministry of Labor, a necessary condition for being able to open a current account in Morocco.
I was answered by the Human Resources Director, Mr. [redacted], that the contract was still "in the approval process."

As the departure date approached, I took further steps to contact [redacted] in order to solicit reservations for the relocation trip, obtain information on the company in charge of the move so that the related bureaucratic and customs paperwork could be completed, and finalize the search for housing.

On **02/06/2025**, noting the continuation of the situation well beyond any threshold of sustainability, both operationally and legally, I found it necessary to formally intervene to draw the company's attention to the seriousness of the situation **[Doc1.pdf - translated]**.

Following this, I received summons for an urgent meeting set for **04/06/2025**, from Mr. [redacted], with [redacted] [redacted], who did not show up) in copy.

During that meeting, my intention to identify a solution as soon as possible given the urgency of starting the project was reiterated. However, no responsibility was clearly assumed nor were any concrete commitments given. I will refrain for the time being from any assessment regarding the conduct that emerged, reserving the right to comment in more detail later.

Only on **06/06/2025**, following my further formal request **[Doc2.pdf - translated]**, the following points emerged from the response **[Doc3.pdf - translated]**:

- from the documents I received, there are substantial inconsistencies in the dates on the documents **[Doc4.pdf, Doc5.pdf]**
- no legal certainty was provided about my location in the country, either in relation to my employment status or with respect to the legitimacy of my presence;
- it is attributed to a verbal request of mine that never took place that the filling of my position be postponed to **09/06/2025**, when in fact such a request would not even have been necessary, given the obvious impossibility of filling the position;

LEGAL CONSIDERATIONS

The situation described potentially exposes the undersigned and TAQA itself to very serious legal and practical risks.

Moroccan legislation establishes a strict regulatory framework for the employment of foreign workers whose basic principle emphasizes how the Moroccan system prioritizes prior verification of authorizations over subsequent regularization, distinguishing itself from other countries that allow more flexibility in managing labor migration flows.

- The violation that appears most serious would emerge from Article 516 of the Moroccan Labor Code: the company is obliged to ensure that all legal procedures are completed **prior to arrival in Morocco**. This includes the logistical support necessary for a smooth transfer; the lack of such a visa seems to render the employment illegal;
- There is a possible violation of Art. 52 Law 02-03 (Complicity in Clandestine Immigration): where the company or those on its behalf may have illegally arranged a transfer without a visa;
- There is a possible violation of Article 78 of the Code des Obligations et des Contrats (Duty of Good Faith): the company cannot fully delegate responsibility to a third party without an effective control system. If the

outside agency has not properly complied, the company could be liable for failure to supervise compliance, pursuant to Articles 78 and 84 and, where applicable, Article 516 of the Moroccan Labor Code;

- There is a possible violation of Art. 78 and 84 of the Code des Obligations et des Contrats (Precontractual Estoppel): even in the absence of a direct written agreement, the compan is obli ed to comply with the reasonable expectations created by [redacted] agency communications;
- There is a possible violation of Art. 357 of the Moroccan Penal Code (forgery in private writing, imprisonment of 1 to 5 years and a fine of up to MAD 20,000), relating to the indication in my name of an address in which I can documentably prove never lived.

TAQA Morocco's conduct appears to be systematic and prolonged over time: from 02/28/2025, the date the contract was signed, until 06/06/2025, the date of the complaint that led to the release of the documents, the company appears to have operated in violation of interrelated regulations, releasing official documents only after a formal warning.

Furthermore:

- The statement I received that '*there is no requirement to obtain a work permit prior to arrival*' appears incorrect:
  - Art. 516 Labor Code: Any employer who intends to hire a foreign worker must obtain authorization in the form of a visa affixed to the employment contract prior to the employee's arrival **even for local contracts**;
  - Decree n°2-04-422: relates to mentions on the work card, not to preliminary visas;
  - Art.50 Law 02-03: attendance for even one day could constitute illegal employment with risks of immediate deportation, a 5- to 10-year ban on re-entry, and criminal penalties for the company involved.

- The statement I received that "*As an EU citizen, you can stay for 90 days without a visa*" appears incorrect:
  - Morocco-EU agreement: Only allows 90-day tourist stay but not paid work;
  - Art. 50 Law 02-03: Working with a tourist permit can results in immediate deportation and a fine of MAD 3,000 to 10,000;
  - Art. 52 Law 02-03: The company potentially induces illegal entry, exposing itself to prosecution for Organized Clandestine Immigration (3 years in prison).

- The statement I received that "*The delay is due to absence to finalize procedures*" appears erroneous:
  - The procedure is handled solely by the employer, and no physical presence of the employee is required prior to obtaining a visa, which consists of obtaining a work visa before entering the country through the Moroccan Embassy or Consulate in the country of residence;
  - Art. 78 of the Code of Obligations and Contracts: Attempted attribution of liability to the worker could constitute contractual bad faith, since the company knew or should have known that the procedure is its exclusive responsibility.

- The ANAPEC certificate I received **[Doc5.pdf]** reveals possible procedural violations against the Moroccan Labor Code according to a systematic pattern of non-compliance:
  - the request appears from the dates to have occurred on April 28, 2025, or 59 days after the contract was signed;
  - the request appears from the dates to have been approved on June 3, 2025, or 1 day after the start of the activity (another possible violation of Art. 156 of the Labor Code, 6 days to 3 months imprisonment and fines ranging from MAD 60,000 to MAD 120,000).

- The filed contract sent to me **[Doc4.pdf]** reveals possible procedural violations regarding the Moroccan Labor Code and Penal Code according to what appears to be a systematic pattern of non-compliance:
  - a date equal to the date of the day of my request **[Doc2.pdf]** i.e. 06/06/2025;
  - the legal address given to me in the documents is not known to me and does not correspond to a place that I can prove I have ever lived or visited;
  - the contract does not yet have a visa.

Therefore:

In a purely hypothetical perspective, should a company operating in Morocco decide to hire a foreign worker without following the full legal procedure provided to shorten the time or reduce costs by avoiding the formal procedure such (e.g., asking him to enter as a tourist, stay in a B&B, and regularize the position later), such a choice could:

- Expose the worker to precarious or illegal conditions such as illegal immigration;
- Expose the company to administrative and criminal penalties for illegal immigration or document forgery offenses;

- Offload the legal and practical risks of the operation on the worker;
- Put the worker in a condition without protection;
- Make it impossible to complete the customs procedures of the move (which happened to me)
- Make it difficult to access pay or legal protection;
- Make it impossible to open a bank account (which happened to me);
- Make it impossible to obtain a tax number;
- Make it impossible to sign contracts to rent or buy a home (which happened to me);
- Make it impossible for regular workers to access public or welfare services reserved for them.

Entering Morocco on a tourist visa while already planning work activities what appears to be a serious violation of immigration and labor regulations, with risks disproportionate to any temporary benefits.

Any attempt to circumvent these rules can expose one to criminal and financial penalties, as well as permanent jeopardy of legal status.

The process of converting a tourist permit into a work permit is technically possible, but involves specific requirements and steps, including leaving the country to apply for the work visa from abroad.

PERSONAL CONSIDERATIONS

- I feel it is appropriate to point out how the dutiful verifications I carried out at the Embassy and Consulate, aimed solely at ascertaining the regularity of my position, were interpreted explicitly and implicitly in a highly critical way;
- I find significant and worthy of further investigation the inconsistencies in the documents I received, which raise questions about the fairness of the entire procedure;
- I consider it at least peculiar that, although it is well known, or at least easily verifiable, that I am currently unable to personally sign a rental or real estate purchase contract, demonstrate a formally recognized income, or properly complete the customs procedures related to the move, I am nonetheless urgently asked to organize my transfer, as if the legality of my situation were a mere secondary detail;
- I consider completely inappropriate the remark that “it was even accepted that I bring my dog,” which appears to reflect a dismissive attitude incompatible with ESG principles (Social pillar) and with the respect due to legitimate personal choices related to the well-being of the expat. Information shared in good faith cannot be childishly used against an employee only now that it is deemed useful to exploit it. These are choices that do not concern

third parties and, in any case, I have completed all related procedures and formalities within the required timeframes, never compromising the transfer's operations;

- I find it deeply inappropriate that, in response to my reports regarding delays and inefficiencies encountered in the onboarding process, I was directly told that these issues "are not TAQA Morocco's problem." An approach of the kind "NOT OUR PROBLEM" not only appears in contrast with the principles of responsibility, transparency, and attentiveness to stakeholders' needs established by TAQA Group's Code of Ethics, but could nullify all forms of protection provided by the Group's HR policies, potentially resulting in legal and reputational repercussions for the organization;
- I find it humiliating for TAQA Morocco itself to claim that I "refused the amount of 5,000 Euros to cover the costs of my relocation," when it can be easily demonstrated that this amount was mutually agreed upon and made available to [redacted] to cover part of the travel, moving, and housing search expenses. This statement, besides being contestable with documentary evidence, appears as a clumsy attempt to retroactively rewrite the facts, distorting responsibilities and trivializing the complexity of the relocation process.

FINAL STATEMENT

From the very beginning, I have acted in a spirit of collaboration, convinced that I was joining a well-structured company, compliant with international regulations, and consistent with the ethical values publicly promoted by TAQA Group. I have always acted in good faith and with the utmost commitment toward TAQA Morocco, driven by personal conviction and a sense of responsibility. From the outset, I have demonstrated strong dedication to the project and made myself available well before the formal start date, with the sole aim of making a concrete contribution to the organization's success and fully honoring the trust placed in my role.

As a respected professional in the industry, I have gained extensive experience in consulting for numerous large corporations, yet I have never before faced a situation like this. I am deeply passionate about my work and dedicate myself fully to every project. I have already earned the respect of several colleagues within TAQA Morocco, with whom I would be happy to collaborate to achieve common goals. However, I firmly believe that no one, no matter how passionate or motivated, should ever have to compromise their personal safety, their dignity, or the fundamental right to "return home peacefully in the evening".

No professional dedication can justify exposure to legal risks, logistical chaos, and personal insecurity. At this point, it is no longer possible to deny the evidence: the situation goes beyond the operational scope and reveals potential violations of

exceptional seriousness, which may entail civil and criminal liabilities for the company and, by extension, also towards me.

With the utmost respect, I request immediate intervention to:

- Address and resolve comprehensively my situation without exceptions;
- Eradicate any possible illegal practice ongoing at TAQA Morocco;
- Initiate an independent and rigorous audit of the subsidiary's operations and compliance procedures;
- Provide a formal and irrevocable guarantee that such conduct will not be repeated.

NOTE: This communication is strictly confidential and constitutes a preliminary formal notice. It is sent to TAQA Group, as majority shareholder of TAQA Morocco and to which I still have respect, to allow internal and reserved management of the issues raised before any external escalation.

Should no constructive response be received within ten (10) working days, I reserve the right to ensure full transparency through appropriate institutional channels, including OECD National Contact Point for Italy, the competent authorities and international organizations responsible for the protection of rights, in order to ensure compliance with international labor standards and prevent the recurrence of such serious irregularities.

Leonardo D. Prola, the 9th of June 2025

ANNEXED DOCUMENTS:

Doc1.pdf – Reminder Letter Regarding Documentation
Doc2.pdf – Formal letter to TAQA Morocco
Doc3.pdf – Answer received
Doc4.pdf – Copy of the filed contract
Doc5.pdf – ANAPEC Certificate

Doc1.pdf

From: **Leonardo Prola** [redacted]
Subject: Re: leonardo 31.05
Date: 3 June 2025 at 22:13
To: [redacted]

Subject: Critical Update Regarding My Relocation and Legal Situation

Dear Rhizlane,
Good evening, and thank you for your messages.

I am deeply committed to this project and am currently working on it remotely as well. I have consistently demonstrated this commitment through continuous personal efforts, including the management of my relocation, to meet deadlines and complete all necessary procedures well beyond what is normally expected of an expatriate at this level of responsibility.

However, I must also express my deep concern regarding the current situation and share my position with complete transparency.

On the legal side, I have received detailed explanations from a former PwC colleague who is an expert in international labor law. Without going into detail—which is not encouraging—he clearly confirmed that, under Moroccan law, a contract signed without a valid work visa issued by the Ministry is considered null and void (Moroccan Labor Code, Article 516), and this is not the only issue.

As of today, I have not received any formal proof confirming that the application for my work visa has been officially submitted to the Ministry of Labor.

Therefore, I find myself in a legal impasse:

- I cannot justify a valid employment contract;
- I cannot open a bank account;
- I cannot legally receive a salary or sign a lease agreement;
- Nor can I cross the border with any legal certainty since I literally do not know what to declare at customs: am I a tourist with a dog? A worker with an invalid contract?

Additionally, I had independently identified a reliable moving company to handle the entire relocation process: collection of goods from my residence, transport to the port, ferry transfer, and final delivery from Tangier to Casablanca, with a realistic timeline that respected all deadlines.

I was then advised to switch to a different provider, which I accepted in good faith. However, just a few days before the scheduled move, this provider had no idea where I lived and had not taken any administrative steps with the local authorities to obtain the necessary permits.

To rescue the situation, I personally proposed using AGS, even though it is a significantly more expensive solution than the one I had arranged and does not include coverage for my own travel. I also took the initiative to request the urgent parking permit from the municipality myself, attaching the document kindly signed by Zakaria. The permit is expected to be granted in less than two weeks if the civil servant keeps his word (normally it takes no less than twenty days).

Despite this, AGS is still unable to confirm a moving date until the permit is granted. Moreover, since everything is being done at the last minute—during a period when it is particularly difficult to find available containers—there is no confirmed timeline.

I would also like to clarify that, in the best-case scenario (and with the Lord's help to avoid any customs issues), the move will take approximately three weeks. However, this timeframe may be extended due to the time required to obtain authorizations, book the container, and even if I were to entrust the mover with the entire operation by giving them the keys to my home—which I would rather avoid—I would at least like to be present for the packing. While I am doing my best to bring as many personal items with me as possible, it is not realistically feasible to live for over a month with just three or four changes of clothes (without even knowing where I would be living).

How can I possibly plan my departure with peace of mind, or even know when it will happen, given all these uncertainties—particularly concerning my entry into Morocco? I need precise and timely information, even just to obtain a health certificate for my dog issued within 24 hours, and to book the necessary ferry.

In the meantime, I independently found a professional real estate agent who identified suitable housing options for me, but several opportunities have already been lost. In the absence of a visa and a valid contract, landlords understandably prefer to rent to others, and I am legally unable to sign anything. I also made myself available to personally contribute to the monthly rent, but week by week, the number of available properties continues to decrease. Given Casablanca's growth, prices are also steadily rising.

I am ready to do whatever it takes to contribute to the success of TAQA Morocco—from building ambitious digital strategies to make this group a leader in Africa and globally, to personally loading boxes into a truck if necessary.

But I must be clear: I expect to be respected, supported, and protected. Beyond the professional dimension, there is a human one that cannot be ignored. An expatriate undergoing such a radical life change deserves at least a minimum of moral support, and should not be left in a state of constant uncertainty and pressure, dealing with unclear dates and having to solve problems that they cannot entirely control.

Thank you again for your availability. But at this point, I am expecting concrete support, real guidance, and clear and complete documentation. From that moment onward, I will be able to resume the logistical arrangements. As for the project, I remain loyal to my word.

Sincerely,
Leonardo

I, the undersigned, **Leonardo Prola**, following the exchanges that have taken place and with reference to the employment contract signed with TAQA Morocco on 28/02/2025 for the position of IT and Digital Director, hereby formally contest the following points**:**

Legal Validity of the Contract:
To this day, despite my repeated requests over the past three months, I have not received a file number, acknowledgment of receipt, nor any document proving that a request for a work authorization has been submitted to the Moroccan Ministry of Labor. I have also received no formal confirmation from the competent authority, which de facto makes my legal entry into Moroccan territory impossible.

Legal Uncertainty and Material Damages:
In addition, I have suffered material and organizational damages resulting from a mishandled relocation process, not in line with the commitments made, and entrusted to an external company chosen by TAQA Morocco and linked to the organization.

Unacceptable Pressure:
In the absence of a regular legal status, any demand for me to take up the position on a mandatory date is to be considered unacceptable and entirely unfounded.

Accordingly, I hereby formally put TAQA Morocco on notice to:

- refrain from requiring my physical presence in Morocco without a duly approved contract and the corresponding work permit;
- refrain from proceeding with the cancellation of the contract for alleged non-performance, as the legal conditions for its execution have not yet been met by the company.

I also urge you to:

- provide, within eight (8) business days, a copy of the formal submission of the work authorization request to the Ministry of Labor;
- provide an official document stating that the procedure is in progress and legally justifying my entry into the country;
- reconsider the planning of the employment start date, taking into account the aforementioned legal constraints;
- formulate a detailed plan to resolve this regrettable situation, including direct oversight by senior management.

Sincerely,
Leonardo D. Prola

Doc3.pdf

From: [redacted]
Subject: Re: leonardo 31.05
Date: 6 June 2025 at 16:08
To: Leonardo Prola [redacted]

RB

Sir,

We acknowledge receipt of your email regarding the administrative situation related to your commencement of duties within TAQA Morocco.
Through this letter, we wish to clarify the points raised and set the facts straight in accordance with the applicable Moroccan legislation, the contractual commitments of TAQA Morocco, and the respective responsibilities of the parties.

1-TAQA Morocco's Commitment
TAQA Morocco is fully committed to fulfilling its legal obligation to provide you with a work permit and to complete the necessary administrative procedures. These procedures are currently underway, and in support of this, please find attached:
- The certificate issued by ANAPEC confirming the preliminary visa for your contract, an indispensable step in the regulatory process;
- The contract compliant with the ministry's model, which you are expected to sign and legalize in Morocco, so that we can obtain the final visa from the Ministry of Labor.

2-Employment Contract and Delay in Commencement
The initial contract stipulates a start date of June 2, 2025. This timeline was mutually agreed upon and was verbally postponed to **June 9** following your request. To date, the delay in completing the administrative procedures is mainly due to your absence for continuing the process.
It should be noted that, according to the Moroccan Labor Code (Law No. 65-99) and Decree No. 2-04-422 of December 29, 2004, regarding the employment of foreigners, there is no obligation to grant a work authorization to a foreign worker before their arrival in Moroccan territory.
As a European Union citizen, you are allowed to stay in Morocco for 90 days without a visa, in accordance with the Morocco-EU bilateral agreement on movement.

3-Management of the Move
We remind you that relocation is not part of TAQA Morocco's contractual obligations. As support, a lump-sum allowance of 5,000 euros was initially offered to you, in accordance with our policy for recruiting foreign personnel, to cover expenses related to your relocation.
You declined this and chose to handle your relocation through the agency responsible for your recruitment.
TAQA Morocco has neither contracted with this provider nor assumed any responsibility for managing your personal transfer.
To date, you have not provided a fixed date for your start of duties due to considerations unrelated to TAQA Morocco, thus impacting our internal organization.

4-Our Position
TAQA Morocco strictly respects the laws in force and maintains its commitment to your integration on June 9, 2025. Beyond this date, we will be forced to consider that the contract terms have not been respected and will ask you to consider that it is no longer valid.

Please accept, Sir, the expression of our distinguished regards.

Doc4.pdf

CONTRAT DE TRAVAIL D'ETRANGER

Article 517 de la loi n° 65-99, relative au code du travail

(Etabli en trois exemplaires)

101233832
A36A8

ENTRE LES SOUSSIGNES:

L'EMPLOYEUR:

Dénomination : TAQA NORTH AFRICA I.C.E : 000190683000028

Adresse : CENTRALE THERMIQUE DE JORF LASFAR.PK23
RTE REGIONALE 301 COMMUNE MLY ABDELLAH
El-Jadida, Province El Jadida, El Jadida

Nature de l'activité : EXPLOITANT CENTRALE ELECTRIQUE

No et lieu d'immatriculation au registre de commerce : ELJADIDA/2147

Numéro d'affiliation à la Caisse Nationale de Sécurité Sociale (*): 2920298

Dénomination de la Compagnie d'assurance de l'employeur (**) : WAFA ASSURANCES

LE SALARIE :

Prénom : LEONARDO DOMENICO Nom : PROLA

Nationalité : ITALIE Date et lieu de naissance : [redacted] à [redacted]

No passeport: [redacted] Date et lieu de délivrance: [redacted]

Date limite de validité: [redacted]

Adresse : LES JARDINS DE L'OCÉA 47, 277 BOULEVARD MOHAMMED ZERKTOUNI
CASABLANCA
Préfecture Casablanca

ONT CONVENU CE QUI SUIT :

ARTICLE 1er :

L'employeur s'engage à recruter le salarié(e) dans le cadre d'un contrat de travail à durée indéterminée.

Lieu d'emploi au Maroc :

29, LOTISSEMENT GUYNEMER,ROUTE D'EL JADIDA, OASIS
Anfa, Préfecture Casablanca, Casablanca

Poste occupé par le salarié (e) : DIRECTEUR IT ET DIGITALISATION

Salaire net perçu par le salarié (e) : [redacted] DH par mois

ARTICLE 2 :

Conformément aux dispositions de l'article 518 de la loi 65.99 précitée, l'employeur s'engage à prendre en charge les frais de retour du salarié étranger à son pays d'origine, ou son pays de résidence, en cas de refus de l'octroi de l'autorisation par l'autorité gouvernementale chargée du Travail prévue dans l'article 516 de la loi précitée.

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* ou régime similaire.

** Assurance contre les accidents de travail et maladies professionnelles.

ARTICLE 3 :

En cas de rupture du contrat avant sa date d'échéance, l'employeur s'engage d'en informer l'autorité gouvernementale chargée du travail dans un délai d'un mois à compter de la date de rupture.

ARTICLE 4 : Clauses particulières

NEANT.

Fait à Province El Jadida en date du 06/06/2025.

Le salarié(e)

LEONARDO DOMENICO PROLA

L'employeur(*)

IRAQUI HOUSSAINI ABDELMAJID
Directeur général

Visa de l'Autorité Gouvernementale chargée du travail

101233832
A36A8

* cachet portant l'adresse au Maroc.

Doc5.pdf

Royaume du Maroc ⵜⴰⴳⵍⴷⵉⵜ ⵏ ⵍⵎⵖⵔⵉⴱ المملكة المغربية

الوكالة الوطنية لإنعاش التشغيل و الكفاءات.

ⵜⴰⵡⵙⵙⴰⵏⵜ ⵜⴰⵏⴰⵎⵓⵔⵜ ⵏ ⵜⵣⵔⴼⵜ ⴰⵏⴰⵎⵓⵔ ⵏ ⵜⵣⵔⴼⵜ.

Agence Nationale de Promotion de l'Emploi et des Compétences.

Réf: ANAPEC/DG/DPI/N°774/25

Casablanca, le: 03/06/2025

Monsieur le directeur

La société TAQA NORTH AFRICA

Objet: Attestation d'activité de **Monsieur PROLA LEONARDO DOMENICO**

Réf: Votre demande de 28 Avril 2025

Suite à votre demande sus référencée, concernant le recrutement de **Monsieur PROLA LEONARDO DOMENICO** en qualité **de DIRECTEUR IT ET DIGITALISATION** , nous vous informons qu'en application de la procédure de délivrance de l'attestation et conformément à la lettre circulaire N°354 du 13 Juillet 2006, **L'ANAPEC** ne dispose pas de candidat dont le profil correspond au poste à pourvoir.

Veuillez agréer, Monsieur, l'expression de mes salutations distinguées.

Pour le Directeur Général et par ordre

Naim IDAHMAD
Chef de Service
Attestation d'Activité
Direction Générale de L'ANAPEC